GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services – Commercial Taxes Department – Human Resources – Transfers and posting of Employees – Lifting Ban on transfers – Guidelines / Instructions issued – Performance Indicators based Transfers- Orders - issued.

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REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.227 Dated:03-07-2025.
Read the following:

1. G.O.Ms.No.23, Finance (HR.I-PLG & Policy) Dept., dt.15.05.2025.
2. From the CCST's File No.REV03-16027/49/2024-CCST, dt:23-05-2025
3. G.O.Ms.No.30, Finance (HR.I-PLG & Policy) Dept., dt.02.06.2025.
4. G.O.Ms.No.184, Revenue (CT) Department, dt.06.06.2025.
5. From the CCST Lr.No.REV03-16027/49/2024,-CCST, Dt.18-06-2025.
6. G.O.Ms.No.214, Revenue (CT) Department, dt.20.06.2025.
7. From the CCST's File No.REV03-16027/49/2024-SECY TO CCST dt:28-06-2025.
8. G.O.Ms.No.218, Revenue (CT) Department., dt:30.06.2025.

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ORDER:-

In the G.O. 1st read above, orders have been issued for the transfer and posting of employees and directed that the Departments, which have unique operational systems may devise their own transfer guidelines relevant to them.

2. In the reference 2nd read above, the CCST submitted proposals for issue of Transfer Guidelines in the CT Department. Based on the proposals, the Government vide reference 4th read above issued Transfer Guidelines in the CT Department and directed the completion of the transfers by 20th June 2025.

3. Government has prioritized the implementation of welfare and development programmes, for which there is need to augment revenue resources. Government is aware that revenue growth depends on the efficiency of officers and staff in revenue-earning departments, such as the Commercial Taxes department, and that they shall be deployed based on their performance index. Accordingly, all transfers and postings will be strictly governed by performance metrics, and officers shall be strategically deployed in areas where their strengths align with departmental needs. In the reference 6th read above, the Government extended the ban on transfers until 30th June 2025.

4. In the reference 7th read above, the CCST has submitted the performance indicators for effecting transfers in the CT Department and also for extension of ban on transfers upto 4th July, 2025 and sought for issue of suitable orders. Accordingly in the ref 8th read above Government issued orders extending ban on transfers up to 4th July 2025 and issuing orders for performance indicators based transfer guidelines hereunder.

5. It is noted that the Chief Commissioner (ST) has initiated the action for submission of preferences online by the employees through APCTD portal as per the above performance indicator basis in a transparent manner.

6. Therefore, Government, after careful examination, accept the following 'performance indicators' submitted by CCST and issue orders accordingly for effecting transfers in the Commercial Taxes Department.

(P.T.O.)

I. Division & Circle - Performance evaluation matrix

- Each Division/Circle is assigned a score based on a comprehensive assessment of the parameters outlined below. This evaluation will consider both historical and current data compiled from various online sources, as well as the projected revenue potential and capacity of the respective Division/Circle for the financial year 2025–26. Additionally, the officially assigned targets for FY 2025–26 will be factored into the scoring process to ensure alignment with departmental objectives and performance expectations.
- The score for each parameter will be normalised and converted to the allotted weight age.
- Ranking is given to divisions and circles based on the weighted calculations as explained.

Sl. No.	Parameter Description	Weight age (in Marks)
1	No. of Tax Payers	5
2	Gross Targets 2025-26	10
3	Net Target 2025-26	20
4	GST Collectable Arrears as on 27-06-2025	10
5	GST Non-Collectable Arrears as on 27-06-2025	5
6	Subsumed Acts - Collectable Arrears	7
7	Subsumed Acts - Non-Collectable Arrears	3
8	Audits	10
9	Inspections	10
10	Scrutiny of Returns	10
11	Enforcement Activity from Other Sources	5
12	Profession Tax Target	5
	Total	**100**

II. Officer Performance evaluation matrix

Officer performance is assessed based on a comprehensive framework that distinguishes between Group Tasks and Individual Tasks, ensuring a balanced evaluation of both collective and personal contributions.

Group Tasks:

These involve activities requiring coordinated effort at the Division or team level. Performance in this category reflects the overall effectiveness of collaborative work. The key parameters include:

- Audits (planned and completed)
- Inspections and Enforcement Activities
- CVT (Check of Vehicular Traffic) Operations
- Specific stages of Scrutiny of Returns where team involvement is essential

Individual Tasks:

These parameters focus on the officer’s direct responsibilities and initiative in achieving measurable outcomes. The major indicators include:

- Revenue growth
- Return Filing Compliance improvements within the officer's jurisdiction
- Pursuance under Section 62 – i.e., assessment of non-filers of returns
- Arrear Collections – recovery of outstanding dues

- Enrollment and Monitoring under Profession Tax
- Counter Affidavits/Responses filed in pending legal cases
- Timely and accurate refund Processing
- Scrutiny of Returns- certain stages

This dual approach ensures that both teamwork and individual accountability are recognised in transfer and performance decisions.

III. <u>Transfer Policy for Joint Commissioners (ST) & Deputy Commissioners (ST):</u>

a) All Joint Commissioners and Deputy Commissioners are considered for transfer based on a detailed evaluation of their performance over the last three financial years i.e., 2022–23, 2023–24, and 2024–25.
b) Due to the COVID-19 pandemic, performance evaluation for the earlier period could not be undertaken as specific tasks were not assigned to the officers during that time.
c) Officers will be posted to Divisions that correspond to their individual performance ranks. These ranks are determined through a weighted average scoring mechanism based on the Division Evaluation Matrix. An officer whose performance rank
d) Exceptions to the above criteria were made in the following cases:

- If the officer's native district corresponds to the Division, to maintain administrative neutrality and avoid conflicts of interest, posting to such Divisions are avoided.
- Officers will not be posted to Divisions where they have already served in the recent past, to promote wider exposure and reduce the risk of administrative complacency or local influence.
- If the above two situations arise, then sliding of the officers will be done based on their rank.

IV. <u>Transfer Policy for Assistant Commissioners (ST):</u>

a) All Circles will be categorised into four groups based on their scores calculated using the weighted evaluation matrix.
b) Similarly, Assistant Commissioners will also be categorised into four groups based on their ranks, as per the performance indicator marks obtained for the last three Financial Years, i.e., 2022-23, 2023-24, and 2024-25.
c) Assistant Commissioners will be posted to Circles of the corresponding range based on their performance ranks as detailed below

Circle weightage Range to State	Number of Circles	Classification	Eligible Officer Rank Range
More than 1.4%	20	Top Performing Circles	Ranks 1 – 20
Between 0.7% and 1.4%	40	Mid-High Performing Circles	Ranks 21 – 60
Between 0.46% and 0.7%	30	Mid-Level Performing Circles	Ranks 61 – 90
Less than 0.46%	19	Low Performing Circles	Ranks 91 and below

d) Officers will be given the choice to select from among the Circles within their respective rank group. Preferences will be given online by officers in the groups for all circles within the respective group, and the allotment of circles will be based on the officer's rank and preference within the group.

IV. <u>Transfer Policy for Deputy Assistant Commissioners (ST):</u>

a) All circles will be categorized into four groups based on their scores calculated using the weighted evaluation matrix.

Weightage Range	Number of Circles	Classification
More than 1.4%	20	Top Performing Circles
Between 0.7% and 1.4%	40	Mid-High Performing Circles
Between 0.46% and 0.7%	30	Mid-Level Performing Circles
Less than 0.46%	19	Low Performing Circles

b) Deputy Assistant Commissioners (ST) will be categorized into four groups based on the ranks as per the performance indicator marks obtained for the last three Financial Years i.e., 2022-23, 2023-24, and 2024-25.

c) Officers will be given the choice to select from among the Circles within the zone and their respective rank group. Preferences will be given online by officers in the groups for all circles within the respective group, and the allotment of circles will be based on the officer's rank and preference within the group.

7. The CCST shall effect transfer through the web application in the C.T.D. portal, for preferring options by the employees in the cadre of Assistant Commissioner (ST) and Deputy Assistant Commissioner (ST) based on performance indicators. All grievances related to marks, ratings, Native District, and Native Zone shall be addressed before issue of transfer orders.

8. The Chief Commissioner of State Tax, Kunchanapalli, shall take necessary further action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Chief Commissioner of State Tax, A.P. Kunchanapalli.
The Director, Treasuries and Accounts, A.P., Mangalagiri.
The Pay and Accountant Officer, Andhra Pradesh, Mangalagiri.
All District Treasury Offices in the State.

<u>Copy to:</u>
The OSD to Hon'ble Minister (CT), A.P. Secretariat, Velagapudi.
The PS to Secretary to Government (CT) Finance, A.P. Secretariat, Velagapudi.
SF/SC.

//FORWARDED:: BY ORDER//

SECTION OFFICER